

## **EXHIBIT 142**

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**From:** Tommy SAM[/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=TOMMY.SAM]  
**Sent:** Thur 8/3/2012 8:27:54 PM (UTC)  
**Subject:** RE: Sete Brazil

Dear Sirs,

Today, we met up with Sete Brasil to discuss the LOI for the additional 5 DRU units which we will report separately.

In Sete's office, we bumped into Ferraz (Sete's CEO) who told Zwi that Sete is very confident of raising the funds it needs from financial institutions and funds. Keppel cannot be a shareholder of Sete directly under their "internal rules" because Keppel is a contractors but Keppel can invest through the funds or buy shares from the market after Sete's IPO.

He also told Zwi that Sete is ready to discuss with Keppel to be partners in the chartering business of offshore supply vessels built by KSM in the South including the PSV's that are under construction without charter contracts.

Fyi.

Regards,

Tommy

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